



Sen. Bill Cunningham

Filed: 10/28/2021

10200HB3136sam004

LRB102 14595 AMC 30336 a

1 AMENDMENT TO HOUSE BILL 3136

2 AMENDMENT NO. _____. Amend House Bill 3136, AS AMENDED,
3 with reference to page and line numbers of Senate Amendment
4 No. 2, by replacing line 24 on page 20 through line 10 on page
5 51 with the following:

6 "(230 ILCS 10/13) (from Ch. 120, par. 2413)

7 Sec. 13. Wagering tax; rate; distribution.

8 (a) Until January 1, 1998, a tax is imposed on the adjusted
9 gross receipts received from gambling games authorized under
10 this Act at the rate of 20%.

11 (a-1) From January 1, 1998 until July 1, 2002, a privilege
12 tax is imposed on persons engaged in the business of
13 conducting riverboat gambling operations, based on the
14 adjusted gross receipts received by a licensed owner from
15 gambling games authorized under this Act at the following
16 rates:

17 15% of annual adjusted gross receipts up to and

1 including \$25,000,000;

2 20% of annual adjusted gross receipts in excess of
3 \$25,000,000 but not exceeding \$50,000,000;

4 25% of annual adjusted gross receipts in excess of
5 \$50,000,000 but not exceeding \$75,000,000;

6 30% of annual adjusted gross receipts in excess of
7 \$75,000,000 but not exceeding \$100,000,000;

8 35% of annual adjusted gross receipts in excess of
9 \$100,000,000.

10 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
11 is imposed on persons engaged in the business of conducting
12 riverboat gambling operations, other than licensed managers
13 conducting riverboat gambling operations on behalf of the
14 State, based on the adjusted gross receipts received by a
15 licensed owner from gambling games authorized under this Act
16 at the following rates:

17 15% of annual adjusted gross receipts up to and
18 including \$25,000,000;

19 22.5% of annual adjusted gross receipts in excess of
20 \$25,000,000 but not exceeding \$50,000,000;

21 27.5% of annual adjusted gross receipts in excess of
22 \$50,000,000 but not exceeding \$75,000,000;

23 32.5% of annual adjusted gross receipts in excess of
24 \$75,000,000 but not exceeding \$100,000,000;

25 37.5% of annual adjusted gross receipts in excess of
26 \$100,000,000 but not exceeding \$150,000,000;

1 45% of annual adjusted gross receipts in excess of
2 \$150,000,000 but not exceeding \$200,000,000;

3 50% of annual adjusted gross receipts in excess of
4 \$200,000,000.

5 (a-3) Beginning July 1, 2003, a privilege tax is imposed
6 on persons engaged in the business of conducting riverboat
7 gambling operations, other than licensed managers conducting
8 riverboat gambling operations on behalf of the State, based on
9 the adjusted gross receipts received by a licensed owner from
10 gambling games authorized under this Act at the following
11 rates:

12 15% of annual adjusted gross receipts up to and
13 including \$25,000,000;

14 27.5% of annual adjusted gross receipts in excess of
15 \$25,000,000 but not exceeding \$37,500,000;

16 32.5% of annual adjusted gross receipts in excess of
17 \$37,500,000 but not exceeding \$50,000,000;

18 37.5% of annual adjusted gross receipts in excess of
19 \$50,000,000 but not exceeding \$75,000,000;

20 45% of annual adjusted gross receipts in excess of
21 \$75,000,000 but not exceeding \$100,000,000;

22 50% of annual adjusted gross receipts in excess of
23 \$100,000,000 but not exceeding \$250,000,000;

24 70% of annual adjusted gross receipts in excess of
25 \$250,000,000.

26 An amount equal to the amount of wagering taxes collected

1 under this subsection (a-3) that are in addition to the amount
2 of wagering taxes that would have been collected if the
3 wagering tax rates under subsection (a-2) were in effect shall
4 be paid into the Common School Fund.

5 The privilege tax imposed under this subsection (a-3)
6 shall no longer be imposed beginning on the earlier of (i) July
7 1, 2005; (ii) the first date after June 20, 2003 that riverboat
8 gambling operations are conducted pursuant to a dormant
9 license; or (iii) the first day that riverboat gambling
10 operations are conducted under the authority of an owners
11 license that is in addition to the 10 owners licenses
12 initially authorized under this Act. For the purposes of this
13 subsection (a-3), the term "dormant license" means an owners
14 license that is authorized by this Act under which no
15 riverboat gambling operations are being conducted on June 20,
16 2003.

17 (a-4) Beginning on the first day on which the tax imposed
18 under subsection (a-3) is no longer imposed and ending upon
19 the imposition of the privilege tax under subsection (a-5) of
20 this Section, a privilege tax is imposed on persons engaged in
21 the business of conducting gambling operations, other than
22 licensed managers conducting riverboat gambling operations on
23 behalf of the State, based on the adjusted gross receipts
24 received by a licensed owner from gambling games authorized
25 under this Act at the following rates:

26 15% of annual adjusted gross receipts up to and

1 including \$25,000,000;

2 22.5% of annual adjusted gross receipts in excess of
3 \$25,000,000 but not exceeding \$50,000,000;

4 27.5% of annual adjusted gross receipts in excess of
5 \$50,000,000 but not exceeding \$75,000,000;

6 32.5% of annual adjusted gross receipts in excess of
7 \$75,000,000 but not exceeding \$100,000,000;

8 37.5% of annual adjusted gross receipts in excess of
9 \$100,000,000 but not exceeding \$150,000,000;

10 45% of annual adjusted gross receipts in excess of
11 \$150,000,000 but not exceeding \$200,000,000;

12 50% of annual adjusted gross receipts in excess of
13 \$200,000,000.

14 For the imposition of the privilege tax in this subsection
15 (a-4), amounts paid pursuant to item (1) of subsection (b) of
16 Section 56 of the Illinois Horse Racing Act of 1975 shall not
17 be included in the determination of adjusted gross receipts.

18 (a-5)(1) Beginning on July 1, 2020, a privilege tax is
19 imposed on persons engaged in the business of conducting
20 gambling operations, other than the owners licensee under
21 paragraph (1) of subsection (e-5) of Section 7 and licensed
22 managers conducting riverboat gambling operations on behalf of
23 the State, based on the adjusted gross receipts received by
24 such licensee from the gambling games authorized under this
25 Act. The privilege tax for all gambling games other than table
26 games, including, but not limited to, slot machines, video

1 game of chance gambling, and electronic gambling games shall
2 be at the following rates:

3 15% of annual adjusted gross receipts up to and
4 including \$25,000,000;

5 22.5% of annual adjusted gross receipts in excess of
6 \$25,000,000 but not exceeding \$50,000,000;

7 27.5% of annual adjusted gross receipts in excess of
8 \$50,000,000 but not exceeding \$75,000,000;

9 32.5% of annual adjusted gross receipts in excess of
10 \$75,000,000 but not exceeding \$100,000,000;

11 37.5% of annual adjusted gross receipts in excess of
12 \$100,000,000 but not exceeding \$150,000,000;

13 45% of annual adjusted gross receipts in excess of
14 \$150,000,000 but not exceeding \$200,000,000;

15 50% of annual adjusted gross receipts in excess of
16 \$200,000,000.

17 The privilege tax for table games shall be at the
18 following rates:

19 15% of annual adjusted gross receipts up to and
20 including \$25,000,000;

21 20% of annual adjusted gross receipts in excess of
22 \$25,000,000.

23 For the imposition of the privilege tax in this subsection
24 (a-5), amounts paid pursuant to item (1) of subsection (b) of
25 Section 56 of the Illinois Horse Racing Act of 1975 shall not
26 be included in the determination of adjusted gross receipts.

1 (2) Beginning on the first day that an owners licensee
2 under paragraph (1) of subsection (e-5) of Section 7 conducts
3 gambling operations, either in a temporary facility or a
4 permanent facility, a privilege tax is imposed on persons
5 engaged in the business of conducting gambling operations
6 under paragraph (1) of subsection (e-5) of Section 7, other
7 than licensed managers conducting riverboat gambling
8 operations on behalf of the State, based on the adjusted gross
9 receipts received by such licensee from the gambling games
10 authorized under this Act. The privilege tax for all gambling
11 games other than table games, including, but not limited to,
12 slot machines, video game of chance gambling, and electronic
13 gambling games shall be at the following rates:

14 12% of annual adjusted gross receipts up to and
15 including \$25,000,000 to the State and 10.5% of annual
16 adjusted gross receipts up to and including \$25,000,000 to
17 the City of Chicago;

18 16% of annual adjusted gross receipts in excess of
19 \$25,000,000 but not exceeding \$50,000,000 to the State and
20 14% of annual adjusted gross receipts in excess of
21 \$25,000,000 but not exceeding \$50,000,000 to the City of
22 Chicago;

23 20.1% of annual adjusted gross receipts in excess of
24 \$50,000,000 but not exceeding \$75,000,000 to the State and
25 17.4% of annual adjusted gross receipts in excess of
26 \$50,000,000 but not exceeding \$75,000,000 to the City of

1 Chicago;

2 21.4% of annual adjusted gross receipts in excess of
3 \$75,000,000 but not exceeding \$100,000,000 to the State
4 and 18.6% of annual adjusted gross receipts in excess of
5 \$75,000,000 but not exceeding \$100,000,000 to the City of
6 Chicago;

7 22.7% of annual adjusted gross receipts in excess of
8 \$100,000,000 but not exceeding \$150,000,000 to the State
9 and 19.8% of annual adjusted gross receipts in excess of
10 \$100,000,000 but not exceeding \$150,000,000 to the City of
11 Chicago;

12 24.1% of annual adjusted gross receipts in excess of
13 \$150,000,000 but not exceeding \$225,000,000 to the State
14 and 20.9% of annual adjusted gross receipts in excess of
15 \$150,000,000 but not exceeding \$225,000,000 to the City of
16 Chicago;

17 26.8% of annual adjusted gross receipts in excess of
18 \$225,000,000 but not exceeding \$1,000,000,000 to the State
19 and 23.2% of annual adjusted gross receipts in excess of
20 \$225,000,000 but not exceeding \$1,000,000,000 to the City
21 of Chicago;

22 40% of annual adjusted gross receipts in excess of
23 \$1,000,000,000 to the State and 34.7% of annual gross
24 receipts in excess of \$1,000,000,000 to the City of
25 Chicago.

26 The privilege tax for table games shall be at the

1 following rates:

2 8.1% of annual adjusted gross receipts up to and
3 including \$25,000,000 to the State and 6.9% of annual
4 adjusted gross receipts up to and including \$25,000,000 to
5 the City of Chicago;

6 10.7% of annual adjusted gross receipts in excess of
7 \$25,000,000 but not exceeding \$75,000,000 to the State and
8 9.3% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$75,000,000 to the City of
10 Chicago;

11 11.2% of annual adjusted gross receipts in excess of
12 \$75,000,000 but not exceeding \$175,000,000 to the State
13 and 9.8% of annual adjusted gross receipts in excess of
14 \$75,000,000 but not exceeding \$175,000,000 to the City of
15 Chicago;

16 13.5% of annual adjusted gross receipts in excess of
17 \$175,000,000 but not exceeding \$225,000,000 to the State
18 and 11.5% of annual adjusted gross receipts in excess of
19 \$175,000,000 but not exceeding \$225,000,000 to the City of
20 Chicago;

21 15.1% of annual adjusted gross receipts in excess of
22 \$225,000,000 but not exceeding \$275,000,000 to the State
23 and 12.9% of annual adjusted gross receipts in excess of
24 \$225,000,000 but not exceeding \$275,000,000 to the City of
25 Chicago;

26 16.2% of annual adjusted gross receipts in excess of

1 \$275,000,000 but not exceeding \$375,000,000 to the State
2 and 13.8% of annual adjusted gross receipts in excess of
3 \$275,000,000 but not exceeding \$375,000,000 to the City of
4 Chicago;

5 18.9% of annual adjusted gross receipts in excess of
6 \$375,000,000 to the State and 16.1% of annual gross
7 receipts in excess of \$375,000,000 to the City of Chicago.

8 For the imposition of the privilege tax in this subsection
9 (a-5), amounts paid pursuant to item (1) of subsection (b) of
10 Section 56 of the Illinois Horse Racing Act of 1975 shall not
11 be included in the determination of adjusted gross receipts.

12 Notwithstanding the provisions of this subsection (a-5),
13 for the first 10 years that the privilege tax is imposed under
14 this subsection (a-5), the privilege tax shall be imposed on
15 the modified annual adjusted gross receipts of a riverboat or
16 casino conducting gambling operations in the City of East St.
17 Louis, unless:

18 (1) the riverboat or casino fails to employ at least
19 450 people , except no minimum employment shall be
20 required during 2020 and 2021 or during periods that the
21 riverboat or casino is closed on orders of State officials
22 for public health emergencies or other emergencies not
23 caused by the riverboat or casino;

24 (2) the riverboat or casino fails to maintain
25 operations in a manner consistent with this Act or is not a
26 viable riverboat or casino subject to the approval of the

1 Board; or

2 (3) the owners licensee is not an entity in which
3 employees participate in an employee stock ownership plan
4 or in which the owners licensee sponsors a 401(k)
5 retirement plan and makes a matching employer contribution
6 equal to at least one-quarter of the first 12% or one-half
7 of the first 6% of each participating employee's
8 contribution, not to exceed any limitations under federal
9 laws and regulations.

10 As used in this subsection (a-5), "modified annual
11 adjusted gross receipts" means:

12 (A) for calendar year 2020, the annual adjusted gross
13 receipts for the current year minus the difference between
14 an amount equal to the average annual adjusted gross
15 receipts from a riverboat or casino conducting gambling
16 operations in the City of East St. Louis for 2014, 2015,
17 2016, 2017, and 2018 and the annual adjusted gross
18 receipts for 2018;

19 (B) for calendar year 2021, the annual adjusted gross
20 receipts for the current year minus the difference between
21 an amount equal to the average annual adjusted gross
22 receipts from a riverboat or casino conducting gambling
23 operations in the City of East St. Louis for 2014, 2015,
24 2016, 2017, and 2018 and the annual adjusted gross
25 receipts for 2019; and

26 (C) for calendar years 2022 through 2029, the annual

1 adjusted gross receipts for the current year minus the
2 difference between an amount equal to the average annual
3 adjusted gross receipts from a riverboat or casino
4 conducting gambling operations in the City of East St.
5 Louis for 3 years preceding the current year and the
6 annual adjusted gross receipts for the immediately
7 preceding year.

8 (a-6) From June 28, 2019 (the effective date of Public Act
9 101-31) until June 30, 2023, an owners licensee that conducted
10 gambling operations prior to January 1, 2011 shall receive a
11 dollar-for-dollar credit against the tax imposed under this
12 Section for any renovation or construction costs paid by the
13 owners licensee, but in no event shall the credit exceed
14 \$2,000,000.

15 Additionally, from June 28, 2019 (the effective date of
16 Public Act 101-31) until December 31, 2022, an owners licensee
17 that (i) is located within 15 miles of the Missouri border, and
18 (ii) has at least 3 riverboats, casinos, or their equivalent
19 within a 45-mile radius, may be authorized to relocate to a new
20 location with the approval of both the unit of local
21 government designated as the home dock and the Board, so long
22 as the new location is within the same unit of local government
23 and no more than 3 miles away from its original location. Such
24 owners licensee shall receive a credit against the tax imposed
25 under this Section equal to 8% of the total project costs, as
26 approved by the Board, for any renovation or construction

1 costs paid by the owners licensee for the construction of the
2 new facility, provided that the new facility is operational by
3 July 1, 2022. In determining whether or not to approve a
4 relocation, the Board must consider the extent to which the
5 relocation will diminish the gaming revenues received by other
6 Illinois gaming facilities.

7 (a-7) Beginning in the initial adjustment year and through
8 the final adjustment year, if the total obligation imposed
9 pursuant to either subsection (a-5) or (a-6) will result in an
10 owners licensee receiving less after-tax adjusted gross
11 receipts than it received in calendar year 2018, then the
12 total amount of privilege taxes that the owners licensee is
13 required to pay for that calendar year shall be reduced to the
14 extent necessary so that the after-tax adjusted gross receipts
15 in that calendar year equals the after-tax adjusted gross
16 receipts in calendar year 2018, but the privilege tax
17 reduction shall not exceed the annual adjustment cap. If
18 pursuant to this subsection (a-7), the total obligation
19 imposed pursuant to either subsection (a-5) or (a-6) shall be
20 reduced, then the owners licensee shall not receive a refund
21 from the State at the end of the subject calendar year but
22 instead shall be able to apply that amount as a credit against
23 any payments it owes to the State in the following calendar
24 year to satisfy its total obligation under either subsection
25 (a-5) or (a-6). The credit for the final adjustment year shall
26 occur in the calendar year following the final adjustment

1 year.

2 If an owners licensee that conducted gambling operations
3 prior to January 1, 2019 expands its riverboat or casino,
4 including, but not limited to, with respect to its gaming
5 floor, additional non-gaming amenities such as restaurants,
6 bars, and hotels and other additional facilities, and incurs
7 construction and other costs related to such expansion from
8 June 28, 2019 (the effective date of Public Act 101-31) until
9 June 28, 2024 (the 5th anniversary of the effective date of
10 Public Act 101-31), then for each \$15,000,000 spent for any
11 such construction or other costs related to expansion paid by
12 the owners licensee, the final adjustment year shall be
13 extended by one year and the annual adjustment cap shall
14 increase by 0.2% of adjusted gross receipts during each
15 calendar year until and including the final adjustment year.
16 No further modifications to the final adjustment year or
17 annual adjustment cap shall be made after \$75,000,000 is
18 incurred in construction or other costs related to expansion
19 so that the final adjustment year shall not extend beyond the
20 9th calendar year after the initial adjustment year, not
21 including the initial adjustment year, and the annual
22 adjustment cap shall not exceed 4% of adjusted gross receipts
23 in a particular calendar year. Construction and other costs
24 related to expansion shall include all project related costs,
25 including, but not limited to, all hard and soft costs,
26 financing costs, on or off-site ground, road or utility work,

1 cost of gaming equipment and all other personal property,
2 initial fees assessed for each incremental gaming position,
3 and the cost of incremental land acquired for such expansion.
4 Soft costs shall include, but not be limited to, legal fees,
5 architect, engineering and design costs, other consultant
6 costs, insurance cost, permitting costs, and pre-opening costs
7 related to the expansion, including, but not limited to, any
8 of the following: marketing, real estate taxes, personnel,
9 training, travel and out-of-pocket expenses, supply,
10 inventory, and other costs, and any other project related soft
11 costs.

12 To be eligible for the tax credits in subsection (a-6),
13 all construction contracts shall include a requirement that
14 the contractor enter into a project labor agreement with the
15 building and construction trades council with geographic
16 jurisdiction of the location of the proposed gaming facility.

17 Notwithstanding any other provision of this subsection
18 (a-7), this subsection (a-7) does not apply to an owners
19 licensee unless such owners licensee spends at least
20 \$15,000,000 on construction and other costs related to its
21 expansion, excluding the initial fees assessed for each
22 incremental gaming position.

23 This subsection (a-7) does not apply to owners licensees
24 authorized pursuant to subsection (e-5) of Section 7 of this
25 Act.

26 For purposes of this subsection (a-7):

1 "Building and construction trades council" means any
2 organization representing multiple construction entities that
3 are monitoring or attentive to compliance with public or
4 workers' safety laws, wage and hour requirements, or other
5 statutory requirements or that are making or maintaining
6 collective bargaining agreements.

7 "Initial adjustment year" means the year commencing on
8 January 1 of the calendar year immediately following the
9 earlier of the following:

10 (1) the commencement of gambling operations, either in
11 a temporary or permanent facility, with respect to the
12 owners license authorized under paragraph (1) of
13 subsection (e-5) of Section 7 of this Act; or

14 (2) June 28, 2021 (24 months after the effective date
15 of Public Act 101-31);

16 provided the initial adjustment year shall not commence
17 earlier than June 28, 2020 (12 months after the effective date
18 of Public Act 101-31).

19 "Final adjustment year" means the 2nd calendar year after
20 the initial adjustment year, not including the initial
21 adjustment year, and as may be extended further as described
22 in this subsection (a-7).

23 "Annual adjustment cap" means 3% of adjusted gross
24 receipts in a particular calendar year, and as may be
25 increased further as otherwise described in this subsection
26 (a-7).

1 (a-8) Riverboat gambling operations conducted by a
2 licensed manager on behalf of the State are not subject to the
3 tax imposed under this Section.

4 (a-9) Beginning on January 1, 2020, the calculation of
5 gross receipts or adjusted gross receipts, for the purposes of
6 this Section, for a riverboat, a casino, or an organization
7 gaming facility shall not include the dollar amount of
8 non-cashable vouchers, coupons, and electronic promotions
9 redeemed by wagerers upon the riverboat, in the casino, or in
10 the organization gaming facility up to and including an amount
11 not to exceed 20% of a riverboat's, a casino's, or an
12 organization gaming facility's adjusted gross receipts.

13 The Illinois Gaming Board shall submit to the General
14 Assembly a comprehensive report no later than March 31, 2023
15 detailing, at a minimum, the effect of removing non-cashable
16 vouchers, coupons, and electronic promotions from this
17 calculation on net gaming revenues to the State in calendar
18 years 2020 through 2022, the increase or reduction in wagerers
19 as a result of removing non-cashable vouchers, coupons, and
20 electronic promotions from this calculation, the effect of the
21 tax rates in subsection (a-5) on net gaming revenues to this
22 State, and proposed modifications to the calculation.

23 (a-10) The taxes imposed by this Section shall be paid by
24 the licensed owner or the organization gaming licensee to the
25 Board not later than 5:00 o'clock p.m. of the day after the day
26 when the wagers were made.

1 (a-15) If the privilege tax imposed under subsection (a-3)
2 is no longer imposed pursuant to item (i) of the last paragraph
3 of subsection (a-3), then by June 15 of each year, each owners
4 licensee, other than an owners licensee that admitted
5 1,000,000 persons or fewer in calendar year 2004, must, in
6 addition to the payment of all amounts otherwise due under
7 this Section, pay to the Board a reconciliation payment in the
8 amount, if any, by which the licensed owner's base amount
9 exceeds the amount of net privilege tax paid by the licensed
10 owner to the Board in the then current State fiscal year. A
11 licensed owner's net privilege tax obligation due for the
12 balance of the State fiscal year shall be reduced up to the
13 total of the amount paid by the licensed owner in its June 15
14 reconciliation payment. The obligation imposed by this
15 subsection (a-15) is binding on any person, firm, corporation,
16 or other entity that acquires an ownership interest in any
17 such owners license. The obligation imposed under this
18 subsection (a-15) terminates on the earliest of: (i) July 1,
19 2007, (ii) the first day after August 23, 2005 (the effective
20 date of Public Act 94-673) ~~this amendatory Act of the 94th~~
21 ~~General Assembly~~ that riverboat gambling operations are
22 conducted pursuant to a dormant license, (iii) the first day
23 that riverboat gambling operations are conducted under the
24 authority of an owners license that is in addition to the 10
25 owners licenses initially authorized under this Act, or (iv)
26 the first day that a licensee under the Illinois Horse Racing

1 Act of 1975 conducts gaming operations with slot machines or
2 other electronic gaming devices. The Board must reduce the
3 obligation imposed under this subsection (a-15) by an amount
4 the Board deems reasonable for any of the following reasons:
5 (A) an act or acts of God, (B) an act of bioterrorism or
6 terrorism or a bioterrorism or terrorism threat that was
7 investigated by a law enforcement agency, or (C) a condition
8 beyond the control of the owners licensee that does not result
9 from any act or omission by the owners licensee or any of its
10 agents and that poses a hazardous threat to the health and
11 safety of patrons. If an owners licensee pays an amount in
12 excess of its liability under this Section, the Board shall
13 apply the overpayment to future payments required under this
14 Section.

15 For purposes of this subsection (a-15):

16 "Act of God" means an incident caused by the operation of
17 an extraordinary force that cannot be foreseen, that cannot be
18 avoided by the exercise of due care, and for which no person
19 can be held liable.

20 "Base amount" means the following:

21 For a riverboat in Alton, \$31,000,000.

22 For a riverboat in East Peoria, \$43,000,000.

23 For the Empress riverboat in Joliet, \$86,000,000.

24 For a riverboat in Metropolis, \$45,000,000.

25 For the Harrah's riverboat in Joliet, \$114,000,000.

26 For a riverboat in Aurora, \$86,000,000.

1 For a riverboat in East St. Louis, \$48,500,000.

2 For a riverboat in Elgin, \$198,000,000.

3 "Dormant license" has the meaning ascribed to it in
4 subsection (a-3).

5 "Net privilege tax" means all privilege taxes paid by a
6 licensed owner to the Board under this Section, less all
7 payments made from the State Gaming Fund pursuant to
8 subsection (b) of this Section.

9 The changes made to this subsection (a-15) by Public Act
10 94-839 are intended to restate and clarify the intent of
11 Public Act 94-673 with respect to the amount of the payments
12 required to be made under this subsection by an owners
13 licensee to the Board.

14 (b) From the tax revenue from riverboat or casino gambling
15 deposited in the State Gaming Fund under this Section, an
16 amount equal to 5% of adjusted gross receipts generated by a
17 riverboat or a casino, other than a riverboat or casino
18 designated in paragraph (1), (3), or (4) of subsection (e-5)
19 of Section 7, shall be paid monthly, subject to appropriation
20 by the General Assembly, to the unit of local government in
21 which the casino is located or that is designated as the home
22 dock of the riverboat. Notwithstanding anything to the
23 contrary, beginning on the first day that an owners licensee
24 under paragraph (1), (2), (3), (4), (5), or (6) of subsection
25 (e-5) of Section 7 conducts gambling operations, either in a
26 temporary facility or a permanent facility, and for 2 years

1 thereafter, a unit of local government designated as the home
2 dock of a riverboat whose license was issued before January 1,
3 2019, other than a riverboat conducting gambling operations in
4 the City of East St. Louis, shall not receive less under this
5 subsection (b) than the amount the unit of local government
6 received under this subsection (b) in calendar year 2018.
7 Notwithstanding anything to the contrary and because the City
8 of East St. Louis is a financially distressed city, beginning
9 on the first day that an owners licensee under paragraph (1),
10 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7
11 conducts gambling operations, either in a temporary facility
12 or a permanent facility, and for 10 years thereafter, a unit of
13 local government designated as the home dock of a riverboat
14 conducting gambling operations in the City of East St. Louis
15 shall not receive less under this subsection (b) than the
16 amount the unit of local government received under this
17 subsection (b) in calendar year 2018.

18 From the tax revenue deposited in the State Gaming Fund
19 pursuant to riverboat or casino gambling operations conducted
20 by a licensed manager on behalf of the State, an amount equal
21 to 5% of adjusted gross receipts generated pursuant to those
22 riverboat or casino gambling operations shall be paid monthly,
23 subject to appropriation by the General Assembly, to the unit
24 of local government that is designated as the home dock of the
25 riverboat upon which those riverboat gambling operations are
26 conducted or in which the casino is located.

1 From the tax revenue from riverboat or casino gambling
2 deposited in the State Gaming Fund under this Section, an
3 amount equal to 5% of the adjusted gross receipts generated by
4 a riverboat designated in paragraph (3) of subsection (e-5) of
5 Section 7 shall be divided and remitted monthly, subject to
6 appropriation, as follows: 70% to Waukegan, 10% to Park City,
7 15% to North Chicago, and 5% to Lake County.

8 From the tax revenue from riverboat or casino gambling
9 deposited in the State Gaming Fund under this Section, an
10 amount equal to 5% of the adjusted gross receipts generated by
11 a riverboat designated in paragraph (4) of subsection (e-5) of
12 Section 7 shall be remitted monthly, subject to appropriation,
13 as follows: 70% to the City of Rockford, 5% to the City of
14 Loves Park, 5% to the Village of Machesney, and 20% to
15 Winnebago County.

16 From the tax revenue from riverboat or casino gambling
17 deposited in the State Gaming Fund under this Section, an
18 amount equal to 5% of the adjusted gross receipts generated by
19 a riverboat designated in paragraph (5) of subsection (e-5) of
20 Section 7 shall be remitted monthly, subject to appropriation,
21 as follows: 2% to the unit of local government in which the
22 riverboat or casino is located, and 3% shall be distributed:
23 (A) in accordance with a regional capital development plan
24 entered into by the following communities: Village of Beecher,
25 City of Blue Island, Village of Burnham, City of Calumet City,
26 Village of Calumet Park, City of Chicago Heights, City of

1 Country Club Hills, Village of Crestwood, Village of Crete,
2 Village of Dixmoor, Village of Dolton, Village of East Hazel
3 Crest, Village of Flossmoor, Village of Ford Heights, Village
4 of Glenwood, City of Harvey, Village of Hazel Crest, Village
5 of Homewood, Village of Lansing, Village of Lynwood, City of
6 Markham, Village of Matteson, Village of Midlothian, Village
7 of Monee, City of Oak Forest, Village of Olympia Fields,
8 Village of Orland Hills, Village of Orland Park, City of Palos
9 Heights, Village of Park Forest, Village of Phoenix, Village
10 of Posen, Village of Richton Park, Village of Riverdale,
11 Village of Robbins, Village of Sauk Village, Village of South
12 Chicago Heights, Village of South Holland, Village of Steger,
13 Village of Thornton, Village of Tinley Park, Village of
14 University Park, and Village of Worth; or (B) if no regional
15 capital development plan exists, equally among the communities
16 listed in item (A) to be used for capital expenditures or
17 public pension payments, or both.

18 Units of local government may refund any portion of the
19 payment that they receive pursuant to this subsection (b) to
20 the riverboat or casino.

21 (b-4) Beginning on the first day the licensee under
22 paragraph (5) of subsection (e-5) of Section 7 conducts
23 gambling operations, either in a temporary facility or a
24 permanent facility, and ending on July 31, 2042, from the tax
25 revenue deposited in the State Gaming Fund under this Section,
26 \$5,000,000 shall be paid annually, subject to appropriation,

1 to the host municipality of that owners licensee of a license
2 issued or re-issued pursuant to Section 7.1 of this Act before
3 January 1, 2012. Payments received by the host municipality
4 pursuant to this subsection (b-4) may not be shared with any
5 other unit of local government.

6 (b-5) Beginning on June 28, 2019 (the effective date of
7 Public Act 101-31), from the tax revenue deposited in the
8 State Gaming Fund under this Section, an amount equal to 3% of
9 adjusted gross receipts generated by each organization gaming
10 facility located outside Madison County shall be paid monthly,
11 subject to appropriation by the General Assembly, to a
12 municipality other than the Village of Stickney in which each
13 organization gaming facility is located or, if the
14 organization gaming facility is not located within a
15 municipality, to the county in which the organization gaming
16 facility is located, except as otherwise provided in this
17 Section. From the tax revenue deposited in the State Gaming
18 Fund under this Section, an amount equal to 3% of adjusted
19 gross receipts generated by an organization gaming facility
20 located in the Village of Stickney shall be paid monthly,
21 subject to appropriation by the General Assembly, as follows:
22 25% to the Village of Stickney, 5% to the City of Berwyn, 50%
23 to the Town of Cicero, and 20% to the Stickney Public Health
24 District.

25 From the tax revenue deposited in the State Gaming Fund
26 under this Section, an amount equal to 5% of adjusted gross

1 receipts generated by an organization gaming facility located
2 in the City of Collinsville shall be paid monthly, subject to
3 appropriation by the General Assembly, as follows: 30% to the
4 City of Alton, 30% to the City of East St. Louis, and 40% to
5 the City of Collinsville.

6 Municipalities and counties may refund any portion of the
7 payment that they receive pursuant to this subsection (b-5) to
8 the organization gaming facility.

9 (b-6) Beginning on June 28, 2019 (the effective date of
10 Public Act 101-31), from the tax revenue deposited in the
11 State Gaming Fund under this Section, an amount equal to 2% of
12 adjusted gross receipts generated by an organization gaming
13 facility located outside Madison County shall be paid monthly,
14 subject to appropriation by the General Assembly, to the
15 county in which the organization gaming facility is located
16 for the purposes of its criminal justice system or health care
17 system.

18 Counties may refund any portion of the payment that they
19 receive pursuant to this subsection (b-6) to the organization
20 gaming facility.

21 (b-7) From the tax revenue from the organization gaming
22 licensee located in one of the following townships of Cook
23 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
24 Worth, an amount equal to 5% of the adjusted gross receipts
25 generated by that organization gaming licensee shall be
26 remitted monthly, subject to appropriation, as follows: 2% to

1 the unit of local government in which the organization gaming
2 licensee is located, and 3% shall be distributed: (A) in
3 accordance with a regional capital development plan entered
4 into by the following communities: Village of Beecher, City of
5 Blue Island, Village of Burnham, City of Calumet City, Village
6 of Calumet Park, City of Chicago Heights, City of Country Club
7 Hills, Village of Crestwood, Village of Crete, Village of
8 Dixmoor, Village of Dolton, Village of East Hazel Crest,
9 Village of Flossmoor, Village of Ford Heights, Village of
10 Glenwood, City of Harvey, Village of Hazel Crest, Village of
11 Homewood, Village of Lansing, Village of Lynwood, City of
12 Markham, Village of Matteson, Village of Midlothian, Village
13 of Monee, City of Oak Forest, Village of Olympia Fields,
14 Village of Orland Hills, Village of Orland Park, City of Palos
15 Heights, Village of Park Forest, Village of Phoenix, Village
16 of Posen, Village of Richton Park, Village of Riverdale,
17 Village of Robbins, Village of Sauk Village, Village of South
18 Chicago Heights, Village of South Holland, Village of Steger,
19 Village of Thornton, Village of Tinley Park, Village of
20 University Park, and Village of Worth; or (B) if no regional
21 capital development plan exists, equally among the communities
22 listed in item (A) to be used for capital expenditures or
23 public pension payments, or both.

24 (b-8) In lieu of the payments under subsection (b) of this
25 Section, from the tax revenue deposited in the State Gaming
26 Fund pursuant to riverboat or casino gambling operations

1 conducted by an owners licensee under paragraph (1) of
2 subsection (e-5) of Section 7, an amount equal to the tax
3 revenue generated from the privilege tax imposed by paragraph
4 (2) of subsection (a-5) that is to be paid to the City of
5 Chicago shall be paid monthly, subject to appropriation by the
6 General Assembly, as follows: (1) an amount equal to 0.5% of
7 the annual adjusted gross receipts generated by the owners
8 licensee under paragraph (1) of subsection (e-5) of Section 7
9 to the home rule county in which the owners licensee is located
10 for the purpose of enhancing the county's criminal justice
11 system; and (2) the balance to the City of Chicago and shall be
12 expended or obligated by the City of Chicago for pension
13 payments in accordance with Public Act 99-506.

14 (c) Appropriations, as approved by the General Assembly,
15 may be made from the State Gaming Fund to the Board (i) for the
16 administration and enforcement of this Act and the Video
17 Gaming Act, (ii) for distribution to the Illinois State Police
18 and to the Department of Revenue for the enforcement of this
19 Act and the Video Gaming Act, and (iii) to the Department of
20 Human Services for the administration of programs to treat
21 problem gambling, including problem gambling from sports
22 wagering. The Board's annual appropriations request must
23 separately state its funding needs for the regulation of
24 gaming authorized under Section 7.7, riverboat gaming, casino
25 gaming, video gaming, and sports wagering.

26 (c-2) An amount equal to 2% of the adjusted gross receipts

1 generated by an organization gaming facility located within a
2 home rule county with a population of over 3,000,000
3 inhabitants shall be paid, subject to appropriation from the
4 General Assembly, from the State Gaming Fund to the home rule
5 county in which the organization gaming licensee is located
6 for the purpose of enhancing the county's criminal justice
7 system.

8 (c-3) Appropriations, as approved by the General Assembly,
9 may be made from the tax revenue deposited into the State
10 Gaming Fund from organization gaming licensees pursuant to
11 this Section for the administration and enforcement of this
12 Act.

13 (c-4) After payments required under subsections (b),
14 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from
15 the tax revenue from organization gaming licensees deposited
16 into the State Gaming Fund under this Section, all remaining
17 amounts from organization gaming licensees shall be
18 transferred into the Capital Projects Fund.

19 (c-5) (Blank).

20 (c-10) Each year the General Assembly shall appropriate
21 from the General Revenue Fund to the Education Assistance Fund
22 an amount equal to the amount paid into the Horse Racing Equity
23 Fund pursuant to subsection (c-5) in the prior calendar year.

24 (c-15) After the payments required under subsections (b),
25 (c), and (c-5) have been made, an amount equal to 2% of the
26 adjusted gross receipts of (1) an owners licensee that

1 relocates pursuant to Section 11.2, (2) an owners licensee
2 conducting riverboat gambling operations pursuant to an owners
3 license that is initially issued after June 25, 1999, or (3)
4 the first riverboat gambling operations conducted by a
5 licensed manager on behalf of the State under Section 7.3,
6 whichever comes first, shall be paid, subject to appropriation
7 from the General Assembly, from the State Gaming Fund to each
8 home rule county with a population of over 3,000,000
9 inhabitants for the purpose of enhancing the county's criminal
10 justice system.

11 (c-20) Each year the General Assembly shall appropriate
12 from the General Revenue Fund to the Education Assistance Fund
13 an amount equal to the amount paid to each home rule county
14 with a population of over 3,000,000 inhabitants pursuant to
15 subsection (c-15) in the prior calendar year.

16 (c-21) After the payments required under subsections (b),
17 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have
18 been made, an amount equal to 0.5% of the adjusted gross
19 receipts generated by the owners licensee under paragraph (1)
20 of subsection (e-5) of Section 7 shall be paid monthly,
21 subject to appropriation from the General Assembly, from the
22 State Gaming Fund to the home rule county in which the owners
23 licensee is located for the purpose of enhancing the county's
24 criminal justice system.

25 (c-22) After the payments required under subsections (b),
26 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and

1 (c-21) have been made, an amount equal to 2% of the adjusted
2 gross receipts generated by the owners licensee under
3 paragraph (5) of subsection (e-5) of Section 7 shall be paid,
4 subject to appropriation from the General Assembly, from the
5 State Gaming Fund to the home rule county in which the owners
6 licensee is located for the purpose of enhancing the county's
7 criminal justice system.

8 (c-25) From July 1, 2013 and each July 1 thereafter
9 through July 1, 2019, \$1,600,000 shall be transferred from the
10 State Gaming Fund to the Chicago State University Education
11 Improvement Fund.

12 On July 1, 2020 and each July 1 thereafter, \$3,000,000
13 shall be transferred from the State Gaming Fund to the Chicago
14 State University Education Improvement Fund.

15 (c-30) On July 1, 2013 or as soon as possible thereafter,
16 \$92,000,000 shall be transferred from the State Gaming Fund to
17 the School Infrastructure Fund and \$23,000,000 shall be
18 transferred from the State Gaming Fund to the Horse Racing
19 Equity Fund.

20 (c-35) Beginning on July 1, 2013, in addition to any
21 amount transferred under subsection (c-30) of this Section,
22 \$5,530,000 shall be transferred monthly from the State Gaming
23 Fund to the School Infrastructure Fund.

24 (d) From time to time, through June 30, 2021, the Board
25 shall transfer the remainder of the funds generated by this
26 Act into the Education Assistance Fund.

1 (d-5) Beginning on July 1, 2021, on the last day of each
2 month, or as soon thereafter as possible, after all the
3 required expenditures, distributions, and transfers have been
4 made from the State Gaming Fund for the month pursuant to
5 subsections (b) through (c-35), at the direction of the Board,
6 the Comptroller shall direct and the Treasurer shall transfer
7 \$22,500,000, along with any deficiencies in such amounts from
8 prior months in the same fiscal year, from the State Gaming
9 Fund to the Education Assistance Fund; then, at the direction
10 of the Board, the Comptroller shall direct and the Treasurer
11 shall transfer the remainder of the funds generated by this
12 Act, if any, from the State Gaming Fund to the Capital Projects
13 Fund.

14 (e) Nothing in this Act shall prohibit the unit of local
15 government designated as the home dock of the riverboat from
16 entering into agreements with other units of local government
17 in this State or in other states to share its portion of the
18 tax revenue.

19 (f) To the extent practicable, the Board shall administer
20 and collect the wagering taxes imposed by this Section in a
21 manner consistent with the provisions of Sections 4, 5, 5a,
22 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of
23 the Retailers' Occupation Tax Act and Section 3-7 of the
24 Uniform Penalty and Interest Act.

25 (Source: P.A. 101-31, Article 25, Section 25-910, eff.
26 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;

1 101-648, eff. 6-30-20; 102-16, eff. 6-17-21; 102-538, eff.
2 8-20-21; revised 10-14-21.)"; and

3 on page 81, line 2, by replacing "Section" with "Act"; and

4 on page 82, lines 22 and 23, by replacing "on or before
5 November 1, 2021" with "before November 1, 2021"; and

6 on page 85, line 20, by replacing "county" with
7 "municipality".